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FAX TRANSMISSION May 17, 2007

TO: Mail Stop: AMENDMENT
Examiner: Tai Van Nguyen
Commissioner for Patents
PO Box 1450
Alexandria, VA 22313-1450

FROM: Douglas P. Mueller

OUR REF: 10873.1209USD1

TELEPHONE: (612) 455.3800

Total pages, including cover letter: 4

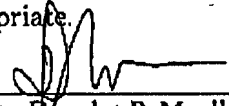
PTO FAX NUMBER: 571.273.8300

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Title of Document: **RESPONSE**

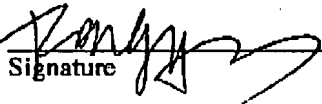
Applicant: SHIRAISHI ET AL.
Serial No.: 10/757829
App. Filed: January 14, 2004
Group Art No.: 3729

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Date

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MAY 17 2007

S/N 10/757,829

PATENTIN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant:	Shiraishi et al.	Examiner:	Tai Van Nguyen
Serial No.:	10/757,829	Group Art Unit:	3729
Filed:	January 14, 2004	Docket No.:	10873.1209USD1
Title:	A METHOD FOR MANUFACTURING AN ACOUSTIC MATCHING MEMBER		

CERTIFICATE UNDER 37 CFR 1.6(d):I hereby certify that this paper is being transmitted by facsimile to the U.S. Patent and Trademark Office on May 17, 2007.By:
Name:

Christine Yang

Mail Stop: AMENDMENT
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450RESPONSE

Dear Sir:

Applicants respond to the Office Action mailed February 20, 2007 as follows:

Remarks/Arguments begin on page 2 of this document.